

SAO Fiscal Year 2019 Budget Request

Department Overview Paragraph

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, public and charter schools, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to *Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State. If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports and Legislative Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link
N/A	N/A	N/A	N/A

Missouri Sunset Act Report

Program	Statutes Establishing	Sunset Date	Review Status
N/A	N/A	N/A	N/A

CORE DECISION ITEM

Department - Office of the State Auditor	Budget Unit 25101C
Division	
Core - Office of the State Auditor	HB Section

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	5,873,479	888,870	952,475	7,714,824		PS	0	0	0	0	
EE	807,859	30,123	34,227	872,209		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	6,681,338	918,993	986,702	8,587,033		Total	0	0	0	0	
FTE	137.27	11.00	20.50	168.77		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	3,225,292	382,662	504,039	4,111,993
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).

2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties:

- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State;
- Resolutions: If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary

3. PROGRAM LISTING (list programs included in this core funding)

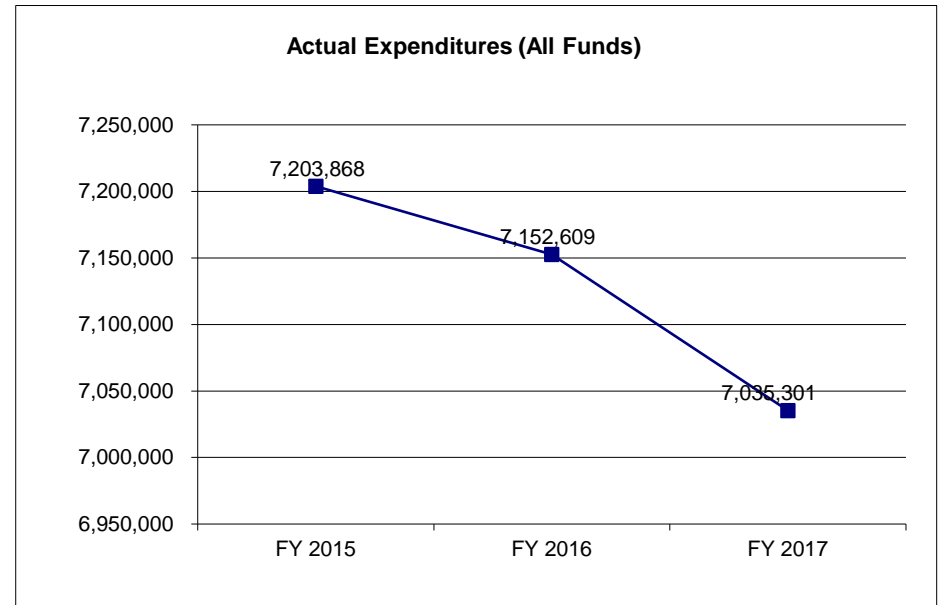
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.

CORE DECISION ITEM

Department - Office of the State Auditor	Budget Unit <u>25101C</u>
Division	
Core - Office of the State Auditor	HB Section _____

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	8,397,881	8,437,876	8,587,033	8,587,033
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	8,397,881	8,437,876	8,587,033	8,587,033
Actual Expenditures (All Funds)	7,203,868	7,152,609	7,035,301	N/A
Unexpended (All Funds)	1,194,013	1,285,267	1,551,732	0
Unexpended, by Fund:				
General Revenue	251,800	356,390	509,367	N/A
Federal	386,247	280,952	291,064	N/A
Other	555,966	647,925	746,858	N/A



*Restricted amount is as of ____

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	168.77	5,873,479	888,870	952,475	7,714,824	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,681,338	918,993	986,702	8,587,033	
DEPARTMENT CORE REQUEST							
	PS	168.77	5,873,479	888,870	952,475	7,714,824	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,681,338	918,993	986,702	8,587,033	
GOVERNOR'S RECOMMENDED CORE							
	PS	168.77	5,873,479	888,870	952,475	7,714,824	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,681,338	918,993	986,702	8,587,033	

FY 2019 STATE AUDITOR

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	5,156,664	93.64	5,873,479	137.27	5,873,479	137.27	5,873,479	137.27
STATE AUDITOR	597,806	11.14	888,870	11.00	888,870	11.00	888,870	11.00
CONSERVATION COMMISSION	45,705	0.64	45,743	1.00	45,743	1.00	45,743	1.00
PARKS SALES TAX	22,713	0.31	22,847	0.50	22,847	0.50	22,847	0.50
SOIL AND WATER SALES TAX	21,911	0.30	22,038	0.50	22,038	0.50	22,038	0.50
PETITION AUDIT REVOLVING TRUST	133,703	2.56	861,847	18.50	861,847	18.50	861,847	18.50
TOTAL - PS	5,978,502	108.59	7,714,824	168.77	7,714,824	168.77	7,714,824	168.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,010,866	0.00	807,859	0.00	807,859	0.00	807,859	0.00
STATE AUDITOR	30,123	0.00	30,123	0.00	30,123	0.00	30,123	0.00
CONSERVATION COMMISSION	2,609	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	13,202	0.00	31,616	0.00	31,616	0.00	31,616	0.00
TOTAL - EE	1,056,800	0.00	872,209	0.00	872,209	0.00	872,209	0.00
TOTAL	7,035,302	108.59	8,587,033	168.77	8,587,033	168.77	8,587,033	168.77
GRAND TOTAL	\$7,035,302	108.59	\$8,587,033	168.77	\$8,587,033	168.77	\$8,587,033	168.77

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FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C BUDGET UNIT NAME: Office of the State Auditor HOUSE BILL SECTION:	DEPARTMENT: Office of the State Auditor DIVISION:
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1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	0101	5,873,479	100%	5,873,479
EE	General Revenue	0101	807,859	100%	807,859
PS	State Auditor - Federal	0115	888,870	100%	888,870
EE	State Auditor - Federal	0115	30,123	100%	30,123
PS	Conservation Commission	0609	45,743	100%	45,743
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	22,847	100%	22,847
PS	Soil & Water Sales Tax	0614	22,038	100%	22,038
PS	Petition Audit Revolving	0648	861,847	100%	861,847
EE	Petition Audit Revolving	0648	31,616	100%	31,616

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$300,000	\$450,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

FY 2019 STATE AUDITOR

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
STATE AUDITOR	107,746	1.00	107,746	1.00	107,746	1.00	107,746	1.00
DEPUTY STATE AUDITOR	45,194	0.48	103,536	1.00	103,536	1.00	103,536	1.00
DIRECTOR OF AUDITS	276,854	3.00	272,128	3.00	272,128	3.00	272,128	3.00
AUDIT MANAGER	1,070,738	15.03	963,278	18.00	963,278	18.00	963,278	18.00
SENIOR AUDITOR II	437,036	8.85	1,011,917	22.00	1,011,917	22.00	1,011,917	22.00
STAFF AUDITOR II	331,344	8.15	711,385	18.00	711,385	18.00	711,385	18.00
AUDIT ASSISTANT	0	0.00	19,171	0.50	19,171	0.50	19,171	0.50
INTERN	36,599	1.76	23,989	5.77	23,989	5.77	23,989	5.77
DIRECTOR OF ADMINISTRATION	0	0.00	77,760	1.00	77,760	1.00	77,760	1.00
EXECUTIVE ASSISTANT I	49,865	1.52	38,688	1.00	38,688	1.00	38,688	1.00
ADMINISTRATIVE ASSISTANT	0	0.00	148,549	5.00	148,549	5.00	148,549	5.00
CLERK-TYPIST	0	0.00	27,422	1.00	27,422	1.00	27,422	1.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	38,831	1.00	38,831	1.00	38,831	1.00
CUSTODIAN	0	0.00	25,040	1.00	25,040	1.00	25,040	1.00
DIRECTOR OF COMMUNICATIONS	81,534	1.00	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR I	326,492	7.23	814,477	19.00	814,477	19.00	814,477	19.00
STAFF AUDITOR I	550,746	14.28	1,352,082	25.50	1,352,082	25.50	1,352,082	25.50
INFO TECHNOLOGY ANALYST I	0	0.00	70,130	2.00	70,130	2.00	70,130	2.00
INFO TECHNOLOGY ANALYST II	0	0.00	46,079	1.00	46,079	1.00	46,079	1.00
INFO TECHNOLOGY MANAGER	76,975	1.00	75,595	1.00	75,595	1.00	75,595	1.00
INFO SYSTEMS AUDIT MANAGER	65,679	0.83	75,595	1.00	75,595	1.00	75,595	1.00
GENERAL COUNSEL	89,906	1.00	91,174	1.00	91,174	1.00	91,174	1.00
INFO TECH SENIOR ANALYST I	71,606	1.78	50,048	1.00	50,048	1.00	50,048	1.00
INFO TECH SENIOR ANALYST II	105,173	2.17	62,342	1.00	62,342	1.00	62,342	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	117,200	2.00	117,200	2.00	117,200	2.00
ASSISTANT DIRECTOR OF AUDITS	294,018	3.49	256,519	3.00	256,519	3.00	256,519	3.00
SENIOR AUDITOR III	531,908	9.71	240,858	11.00	240,858	11.00	240,858	11.00
STAFF AUDITOR III	330,304	7.67	246,809	11.00	246,809	11.00	246,809	11.00
INFO TECH SENIOR ANALYST III	64,432	1.00	0	0.00	0	0.00	0	0.00
INFO SYSTM SENIOR AUDITOR III	66,504	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	98,084	1.00	77,780	1.00	77,780	1.00	77,780	1.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	63,960	1.00	63,960	1.00	63,960	1.00

FY 2019 STATE AUDITOR

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
FISCAL & ADMINISTRATIVE SUPVSR	67,812	1.04	63,618	1.00	63,618	1.00	63,618	1.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	80,732	2.00	80,732	2.00	80,732	2.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	93,233	1.00	93,233	1.00	93,233	1.00
CHIEF LITIGATION COUNSEL	0	0.00	91,174	1.00	91,174	1.00	91,174	1.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	50,954	1.00	50,954	1.00	50,954	1.00
MEDIA DIRECTOR	0	0.00	58,308	1.00	58,308	1.00	58,308	1.00
SPECIAL ADVISOR	0	0.00	66,717	1.00	66,717	1.00	66,717	1.00
ASSOCIATE GENERAL COUNSEL	61,191	0.82	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYST I	34,856	0.81	0	0.00	0	0.00	0	0.00
MANAGER OF HUMAN RESOURCES	27,393	0.50	0	0.00	0	0.00	0	0.00
COMMUNICATIONS & POLICY COUNSEL	13,229	0.21	0	0.00	0	0.00	0	0.00
GOVERNMENT SPECIALIST I	11,877	0.29	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR III/TRNG COORD	39,611	0.75	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT II	41,116	1.00	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMERG MGR COORD	41,116	1.00	0	0.00	0	0.00	0	0.00
EXEC ASST TO STATE AUDITOR	45,863	1.00	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYSTII	19,498	0.41	0	0.00	0	0.00	0	0.00
FISCAL & ADMIN ASST III	87,167	2.00	0	0.00	0	0.00	0	0.00
STAFF AUDITOR III/GOVT SPEC I	33,212	0.79	0	0.00	0	0.00	0	0.00
LEGAL ASSISTANT I	26,140	0.78	0	0.00	0	0.00	0	0.00
DIRECTOR OF POLICY	39,769	0.53	0	0.00	0	0.00	0	0.00
DIRECTOR OF HUMAN RESOURCES	31,000	0.50	0	0.00	0	0.00	0	0.00
DIR-LEGIS AFFAIRS/SR COUNSEL	42,656	0.44	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	40,124	0.44	0	0.00	0	0.00	0	0.00
SENIOR ADVISOR	45,284	0.44	0	0.00	0	0.00	0	0.00
SENIOR COUNSEL	29,681	0.38	0	0.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR	10,833	0.21	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT III	17,176	0.32	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR II/TRNG COORD	14,905	0.29	0	0.00	0	0.00	0	0.00
DATA ANALYST & SPEC PROJ COORD	4,375	0.13	0	0.00	0	0.00	0	0.00
DATA TEAM MANAGER	13,685	0.17	0	0.00	0	0.00	0	0.00

FY 2019 STATE AUDITOR

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
DEPUTY COMMUNICATIONS DIRECTOR	6,364	0.11	0	0.00	0	0.00	0	0.00
TOTAL - PS	5,954,670	108.31	7,714,824	168.77	7,714,824	168.77	7,714,824	168.77
TRAVEL, IN-STATE	273,597	0.00	349,191	0.00	349,191	0.00	349,191	0.00
TRAVEL, OUT-OF-STATE	902	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00
SUPPLIES	54,634	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	42,505	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	45,224	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	340,106	0.00	95	0.00	95	0.00	95	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00
M&R SERVICES	73,927	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	195,498	0.00	240,615	0.00	240,615	0.00	240,615	0.00
MOTORIZED EQUIPMENT	0	0.00	8	0.00	8	0.00	8	0.00
OFFICE EQUIPMENT	22,490	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	3,109	0.00	2,544	0.00	2,544	0.00	2,544	0.00
BUILDING LEASE PAYMENTS	1,890	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	587	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,331	0.00	6,714	0.00	6,714	0.00	6,714	0.00
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	1,056,800	0.00	872,209	0.00	872,209	0.00	872,209	0.00
GRAND TOTAL	\$7,011,470	108.31	\$8,587,033	168.77	\$8,587,033	168.77	\$8,587,033	168.77
GENERAL REVENUE	\$6,143,698	93.36	\$6,681,338	137.27	\$6,681,338	137.27	\$6,681,338	137.27
FEDERAL FUNDS	\$627,929	11.14	\$918,993	11.00	\$918,993	11.00	\$918,993	11.00
OTHER FUNDS	\$239,843	3.81	\$986,702	20.50	\$986,702	20.50	\$986,702	20.50

PROGRAM DESCRIPTION

Department: Office of the State Auditor

HB Section(s): _____

Program Name: Office of the State Auditor

Program is found in the following core budget(s): 25101C

1. What does this program do?

The Office of the State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards & commissions, public schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepared fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note, the State Auditor's office prepares the fiscal note summary.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

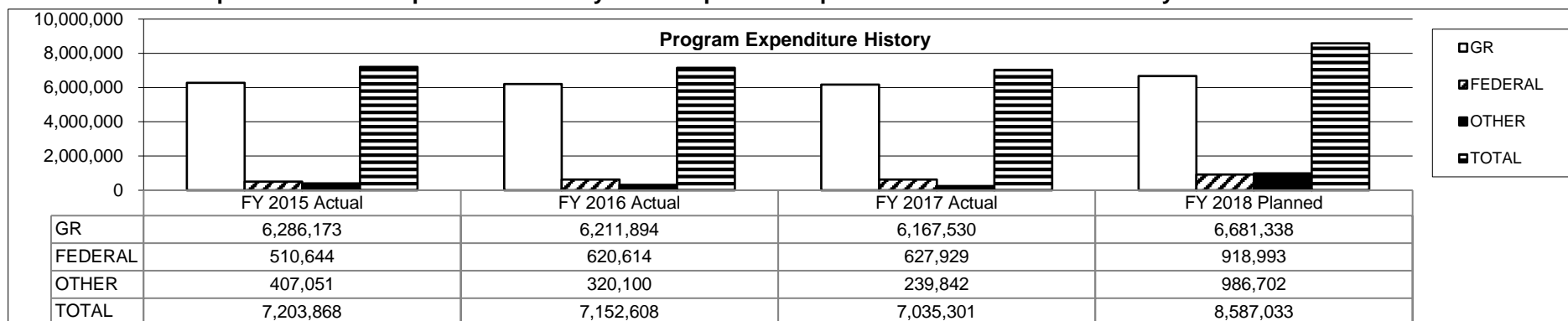
3. Are there federal matching requirements? If yes, please explain.

No.

4. Is this a federally mandated program? If yes, please explain.

No.

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).

PROGRAM DESCRIPTION

Department: Office of the State Auditor

HB Section(s): _____

Program Name: Office of the State Auditor

Program is found in the following core budget(s): 25101C

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

Performance Measures:

The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association.

The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.